

# EXHIBIT 1

1  
2 UNITED STATES BANKRUPTCY COURT  
3 EASTERN DISTRICT OF NEW YORK

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4 In re: Chapter 11  
ORION HEALTHCORP, INC., No. 18-71748 (AST)  
5 Debtors.

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6 HOWARD M. EHRENBURG IN  
HIS CAPACITY AS LIQUIDATING  
7 TRUSTEE OF ORION HEALTHCORP  
INC., ET AL., Adv. Pro. No.  
8 Plaintiff, 8-20-08049 (AST)  
ARVIND WALIA, NIKNIM  
9 MANAGEMENT, INC.,  
Defendant(s).

-----X  
10

11  
12 October 28, 2021  
13 12:11 p.m.  
14

15 Continued deposition of ARVIND WALIA,  
16 held via Zoom at 27 Kettlepond Road,  
17 Jericho, New York, pursuant to Notice,  
18 before Theresa Tramondo, AOS, CLR, a  
19 Notary Public of the State of New York.

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22  
23 Reported by:

24 THERESA TRAMONDO, AOS, CLR.  
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1  
2 APPEARANCE OF COUNSEL:

3  
4 FOR PLAINTIFF HOWARD M. EHRENBURG IN HIS  
5 CAPACITY AS LIQUIDATING TRUSTEE OF ORION  
6 HEALTHCORP INC., ET AL.:

7 PACHULSKI STANG ZIEHL & JONES LLP  
8 10100 Santa Monica Boulevard, Floor 13  
9 Los Angeles, California 90067-4003

10 BY: JEFFREY NOLAN, ESQ.

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12 (310) 277-6910  
13

14 FOR DEFENDANTS ARVIND WALIA and  
15 NIKNIM MANAGEMENT, INC.:

16 ROSEN AND ASSOCIATES

17 747 Third Avenue

18 New York, New York 10017

19 BY: SANFORD P. ROSEN, ESQ.

20 srosen@rosenpc.com

21 (212) 223-1100  
22

23 ALSO PRESENT:

24 PAUL RAFFERTY, Concierge, Veritext

25 Legal Solutions

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MR. NOLAN: All parties agree

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that the court reporter can

4

swear/affirm the witness in virtually

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via Zoom as if the witness was in the

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same room as the court reporter.

7

Unless there are any objections by any

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party, say it's so stipulated.

9

MR. ROSEN: So stipulated.

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MR. NOLAN: So stipulated.

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A R V I N D W A L I A, called as a

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witness, having been duly sworn via Zoom

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by a Notary Public, was examined and

14

testified as follows:

15

EXAMINATION BY (CONT'D)

16

MR. NOLAN:

17

Q. Good morning, Mr. Walia.

18

A. Good morning.

19

Q. Can you speak up a little bit.

20

I lost you. You were great --

21

A. Good morning.

22

Q. Mr. Walia, this is the third

23

session of your deposition. Do you recall

24

the admonitions or discussions I had about

25

what we're doing here today?

1 Walia

2 A. Yes, it was.

3 Q. And it was doing that in the  
4 sphere of with only -- with respect to  
5 radiologists?

6 A. That is correct, yes.

7 Q. Did you -- since we last had  
8 your deposition you were going to go back  
9 and check and tell me whether or not  
10 Objecttech filed tax returns. Did they?

11 A. Again, I believe I did. I have  
12 not been able -- I mean, the CPA firms have  
13 changed, so I have to follow up with it.

14 So I -- right now, as of this  
15 date, I don't have the answer whether --  
16 definitively whether the taxes were filed or  
17 not.

18 Q. How about AllRad Direct, LLC,  
19 what was the last year AllRad Direct filed  
20 federal or state tax returns?

21 A. I don't have the answer to that.

22 Q. I believe your prior testimony  
23 was that AllRad Direct went out of business  
24 in 2013 or 2012; is that correct?

25 A. It stopped doing business in

1 Walia

2 that time frame.

3 Q. Okay. And if it stopped doing  
4 business, there would be no -- would there  
5 be any rationale for it to file tax returns  
6 for those subsequent years?

7 MR. ROSEN: Objection.

8 You can answer that, Arvid.

9 A. I'm not an accountant, so that  
10 would be a question for my accountants at  
11 that time who were managing AllRad.

12 Q. Well, you were the president or  
13 owner or CEO of AllRad Direct LLC, correct?

14 A. That is correct.

15 Q. And you would be the person who  
16 would have to sign the tax returns, correct?

17 A. That is correct.

18 Q. Do you recall ever signing any  
19 tax returns for AllRad Direct after 2012?

20 A. I don't remember. My answer is:  
21 I'll have to get back to you on this  
22 question.

23 Q. And you were --

24 A. I remember doing something, but  
25 I don't exactly remember. It's been quite

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Walia

some time. It's been about eight, nine years.

Q. You are the president and were the owner of Objecttech LLC, correct?

A. That is correct.

Q. And as you sit here today, do you recall if you ever filed a federal or state tax return on behalf of Objecttech LLC?

A. Once again, I don't recall. I will have to get back to that question. I assume I did, but I don't recall it fully.

Q. Is it a fair statement it would only be you who would be filing those tax returns for AllRad Direct or Objecttech LLC?

A. That is correct.

MR. ROSEN: Objection.

You can answer that, Arvind.

A. Yes, that is correct.

MR. NOLAN: Paul, can you keep going down to -- let's go down to detailed assessment.

Q. Mr. Walia, did you provide any of this information on 3973? It's the lower